BC Assessment

THE ANNUAL PERFORMANCE REPORT FOR THE YEAR 1999 AND A REPORT OF THE CREATION OF THE 2000 ASSESSMENT ROLL.

THE FINANCIAL STATEMENTS FOR YEAR ENDED DECEMBER 31, 1999.

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BC Assessment's Mission, Vision and Values provide the framework upon which our annual operational planning and implementation are based.

MISSION We produce uniform property assessments that form the basis for local and provincial taxation while providing information to assist people when making real estate decisions.

VISION We will be the leading property assessment organization internationally and the first choice for property information in British Columbia.

VALUES We are guided by our commitment to:

- **Quality** in our products, services and work life;
- **Accountability** for our actions and results;
- **Service** that is responsive and sensitive; and
- **Teamwork** in working together as one team and partnering with our clients.

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Note: *Jurisdictional Values for all municipalities in British Columbia were released in May 2000. Copies of the Jurisdictional Values can be obtained from any BC Assessment Area Office or by contacting Communications Division in Victoria.*

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July 31, 2000

The Honourable Cathy McGregor
Minister of Municipal Affairs
Parliament Buildings
Victoria, British Columbia V8V 1X4

Dear Minister:

On behalf of the Board of Directors, I have the pleasure to submit BC Assessment's Annual Performance Report for the Year 1999 and A Report on the Creation of the 2000 Assessment Roll.

The Financial Statements for the Year Ended December 31, 1999 in accordance with Section 21 of the *Assessment Authority Act* are also included in this report.

David Driscoll
BOARD CHAIR

CORPORATE OVERVIEW

BC Assessment is a provincial Crown corporation with a mandate to produce uniform property assessments that form the basis for local and provincial taxation while providing information to assist people when making real estate decisions. It operates independently of the provincial government and taxing jurisdictions as per the *Assessment Act* and the *Assessment Authority Act*. It was the desire of the Legislature, when the corporation was created in 1974, to maintain both an independent Authority and an independent Commissioner.

BC Assessment's primary objective is to provide Assessment Rolls for taxing jurisdictions and Assessment Notices for all property owners. For the majority of properties on the Assessment Rolls, the actual value is simply market value as of July 1 of the year preceding publication of the rolls. The 2000 Authenticated Rolls, for example, consist of valuations in the 1999 year.

BC Assessment does not determine property taxes; it only determines values of property. How an owner's property value compares to those of other properties in a given taxing area is therefore a key piece in determining the fairness of how the tax is distributed among properties. The municipality or other taxing jurisdiction then creates the level of taxation by levying a tax rate against property values.

BC Assessment's core product is the Assessment Roll, which is used by British Columbia's local and provincial governments to raise tax revenues. During 2000 some $4 billion in property tax revenue will be raised using these assessments.

In 1999, BC Assessment fulfilled its mandate with a high degree of accuracy and public acceptance. In 2000, honouring its mandate, the Authenticated Assessment Rolls were produced for taxing jurisdictions throughout British Columbia.

There were 21,135 new properties added to the Assessment Roll during the year and the corporation produced and distributed 1.6 million assessment notices to all property owners within British Columbia.

BC Assessment employs approximately 685 staff in 25 offices throughout British Columbia.

The organization today consists of the following divisions:

- Corporate Services responsible for Finance, Human Resources and Information Services
- Three Assessment Divisions responsible for:
  - Valuation Support & Region 1 (Vancouver Island & Northern BC)
  - Valuation Policy & Region 2 (Lower Mainland)
  - Standards & Region 3 (Cariboo, Okanagan & Kootenays)
- Marketing and Development responsible for Communications, Marketing and Corporate Development.

BC Assessment's financial operations are based on a calendar year ending December 31. The Authenticated Assessment Roll is produced on March 31 of each year and is provided to collectors in mid-April. The Roll is authenticated through the complaint process of the Property Assessment Review Panel which sits from February 1 to March 15. BC Assessment bases all of its reports on the Authenticated Roll.

Our previous Annual Report and the Strategic Plan for 2000 - 2004 are currently on our public web site **www.bcassessment.bc.ca**

STRATEGIC PLANNING PROCESS

BC Assessment's strategic planning process has both long-term and short-term elements.

Long-term direction is provided by the Five-Year Corporate Strategic Plan (2000-2004). This document is the product of review and analysis by the Board of Directors, senior managers and all staff of the trends and issues impacting the organization and the determination of the corporate vision.

This leads to identification of the key corporate goals, which are:

Product Quality: To improve uniformity and assessment products while advancing assessment practices.

Customer Service: To provide a level of service that exceeds our customers' expectations.

Fiscal Responsibility: To reduce the average cost of assessment per folio.

Human Resources Leadership: To foster a climate that encourages personal growth, continuing corporate success, workforce diversity and commitment to our shared vision.

Partnership Opportunities: To develop strategic alliances that use our unique information, skills, systems, and data for the benefit of the communities we serve, while enhancing our core function.

Social and Environmental Responsibility: To help strengthen the communities we serve and to protect the natural environment of British Columbia.

In pursuit of these goals, measurable performance targets were adopted.

The short-term element of the strategic planning process resides in the 2000 Annual Plan. It contains the specific actions and outputs for 2000 that will help meet the key corporate goals and targets.

Both documents are renewed annually to reflect changes in stakeholder and customer needs, the capacity of the organization and desired accomplishments.

BOARD OF DIRECTORS REPORT

We value BC ... and we show it in many ways.

As the pre-eminent valuation agent in the world we exceed every quality control measure of our work. That is our first order of business, and one which provides the basic fairness upon which real property tax authorities can rely.

This Crown agency is in good order and has significantly advanced our agenda to be an agent of our community.

We are achieving our objectives through a number of initiatives.

BC Assessment is committed to providing information to assist the community we serve. This is accomplished through open dialogue with property owners prior to the delivery of the assessment rolls and the provision of key information available in nine high demand languages at our offices and on our web site www.bcassessment.bc.ca.

On the Human Resources side, we are working on succession planning and diversity initiatives which will ensure that, as impending retirements occur, we will be able to diversify our workforce to more fully reflect the population of our province. As part of those initiatives we have recently awarded a scholarship to a First Nations student for Northern Lights College in Fort St. John. Our strategic and annual plan provides continuing targets for these objectives.

We also serve our communities through a combined commitment to cost efficiencies and development initiatives.

An example of improved electronic customer service is the **online survey plan** system available from BC Online. This service is a joint partnership between BC Assessment and the Ministry of Attorney General's Land Title Branch. A review of this service in 1999 indicated people appreciated the revolutionary way survey plans were being stored and distributed. The benefits of electronic transactions to the customer are significant and BC Assessment has had numerous inquiries about the service from local governments, realtors, surveyors, lawyers and other Land Title customers.

Another example of working effectively with the wider community is BC Assessment's involvement with CivicInfo BC, a local government information-sharing project. Our staff involvement, expertise and founding support from the Board of Directors helped establish one of the best local government web sites in the world today. This will directly benefit local governments and their partners.

Our development arm is generating fee basis partnership income and has responsibility for working with municipalities and local communities to provide information/analysis and services which will improve the economic well being of our province.

I invite you to read of more examples in this Annual Report.

In closing, the Board expresses its appreciation to all staff who provided solid support during this past year in developing quality products and services. Your performance has been excellent by every measure and I offer sincere congratulations and thanks to all involved.

I also thank my colleague Board Members, who have helped develop a vision for BC Assessment that is based on quality, service and community. I want to especially thank retiring Board Member Barbara Cowger for her service since 1994 and welcome Deanna Hamilton, from Westbank to our Board.

David Driscoll
BOARD CHAIR, on behalf of

Darshun Gill
Rose Calderon
Ken McRae
Joan Stephens, VICE CHAIR
Mike Thompson
Terri Barge
Joy Lin Salzberg
John Cheetham
Barbara Cowger
Deanna Hamilton

BOARD MEMBERS (LEFT TO RIGHT)

Darshun Gill	Surrey
Rose Calderon	Trail
Ken McRae	Port Alberni
Joan Stephens, Vice-Chair	Campbell River
Mike Thompson	Port Coquitlam
David Driscoll, Chair	Port Moody
Terri Barge	Smithers
Joy Lin Salzberg	Vancouver
John Cheetham	Vancouver
Barbara Cowger	Montney
Deanna Hamilton (Not pictured)	Westbank

CHIEF EXECUTIVE OFFICER'S REPORT

I'm pleased to report significant accomplishments.

Our primary product - The 2000 Assessment Roll - was completed and Assessment Notices were mailed to all property owners in British Columbia on December 31, 1999. The Roll underwent a public audit and review and the Authenticated Roll was provided to tax jurisdictions in April 2000.

The excellent quality of our product has again resulted in high levels of public acceptance of the fairness and accuracy of assessments. Complaints to the Property Assessment Review Panel are at an all-time low. It is significant that residential property owner complaints are less than three-quarters of one percent of all properties in British Columbia.

In 1999, BC Assessment was restructured to support its core operations. The restructuring operation reduced the size of the executive management team.

We initiated an operational review that will benefit BC Assessment and its staff in finding new ways of dealing with an increased workload.

BC Assessment Executive continues to work closely with CUPE Local 1767 to increase employee pride, satisfaction and productivity while improving product quality.

In 1999, we worked closely and productively with the Ministry of Municipal Affairs and the Property Assessment Appeal Board to continue to improve the efficiency of the appeal process for our respective organizations.

In closing, I would like to offer my thanks and congratulations for the accomplishments we have attained in 1999 to develop the 2000 Assessment Roll. I offer them to all staff at BC Assessment, its management and to Board Members who have helped effect these positive results.

I also extend my thanks to all our customers and local governments, who provided the necessary feedback that allows us to continually improve our services.

We value BC!

Thank you,

Doug Rundell
CHIEF EXECUTIVE OFFICER
AND ASSESSMENT COMMISSIONER

EXECUTIVE MEMBERS

BACK ROW (LEFT TO RIGHT)

Ed Norman, Executive Director - Assessment (Valuation Support) (Region 1)
Daryl Hayward, Executive Director - Marketing and Development
John Robinson, Executive Director - Assessment (Valuation Policy) (Region 2)

FRONT ROW (LEFT TO RIGHT)

Stewart Wells, Executive Director - Assessment (Standards) (Region 3)
Doug Rundell, Chief Executive Officer and Assessment Commissioner
Connie Hughes, Executive Director - Corporate Services

ANNUAL PERFORMANCE REPORT FOR THE YEAR 1999 AND A REPORT ON THE CREATION OF THE 2000 ASSESSMENT ROLL

PRODUCT QUALITY: To improve uniformity and assessment products while advancing assessment practices.

Continuous process reviews are improving the quality of work done by BC Assessment. In 1999, BC Assessment undertook a number of initiatives to improve assessment uniformity, products and services.

The Assessment Geographical Information System was expanded and BC Assessment continues to advance the agreements with local governments to increase access to digitized base maps.

The following highlights reflect some of BC Assessment's key targets and product quality measures.

- ASSESSMENT ROLL QUALITY: The 2000 Assessment Roll Quality Report is a detailed statistical analysis demonstrating the accuracy and uniformity of the Assessment Roll.

Roll Quality – 2000 Authenticated Roll

JURISDICTION TYPE	SALES (APR-SEPT)	MEDIAN ASR[1]	COD[2]	PRD[3]
All Jurisdictions	24,925	96.50%	5.20%	1.006
City	14,262	96.60%	4.90%	1.005
District	6,863	96.40%	4.90%	1.007
Town	785	96.30%	5.40%	1.005
Village	538	96.60%	7.30%	1.016
Rural	2,477	96.00%	7.70%	1.015
CATEGORY	**SALES (APR-SEPT)**	**MEDIAN ASR[1]**	**COD[2]**	**PRD[3]**
Low End Housing	8,451	96.50%	6.10%	1.006
Mid Range Housing	15,660	96.50%	4.70%	1.005
High End Housing	745	96.40%	5.70%	1.011

1. The ASR is calculated by dividing the assessed value (as determined by BC Assessment) of a property that has sold by its actual selling price, then expressing the result as a percentage. A property with an assessed value of $243,000 that sold for $250,000, for example, would have an ASR of 97.2 per cent.

   The International Association of Assessing Officers (IAAO) has set the median ASR standard between 90 and 110 per cent. BC Assessment has set a target of 97 per cent for the median ASR.

2. The COD measures how closely a group of numbers is clustered around its median, or middle number. The lower the COD, the better the product.

   The COD standard set by the IAAO is under 15 per cent for homogeneous regions under 20 per cent for heterogeneous regions. BC Assessment has set targets of under 10 per cent and under 15 per cent respectively.

3. The PRD measures the progressivity or regressivity of assessments. Assessments are said to be regressive if high-value properties are under-assessed relative to low-value properties. Assessments are progressive if high-valued properties are over-assessed. Progressivity or regressivity result in an inequitable distribution of the tax burden.

   Quality Assessment Rolls should show no sign of regressivity or progressivity. In other words, high-value and low-value properties should be assessed uniformly.

   The IAAO standard for the PRD is between 0.98 and 1.03. A PRD under 0.98 indicates progressivity; over 1.03 indicates regressivity.

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• **ROLL PROFILE - 1999/2000 VALUE COMPARISON:** Net taxable values for general purposes for all property in British Columbia decreased by 0.13 per cent from 1999 to 2000.

Actual and Net General Taxable Values — Comparison 1999*/2000

PROPERTY CLASS	1999 ACTUAL VALUE ($MILLIONS)	2000 ACTUAL VALUE ($MILLIONS)	CHANGE ($MILLIONS)	CHANGE PER CENT	1999 NET GENERAL ($MILLIONS)	2000 NET GENERAL ($MILLIONS)	CHANGE ($MILLIONS)	CHANGE PER CENT
1 - Residential	286,544	285,183	-1,361.1	-0.48%	272,975	271,558	-1.417.1	-0.52%
2 - Utility	16,135	15,571	-563.4	-3.62%	3,988	3,857	-130.7	-3.39%
3 - Unmanaged Forest	54	51	-2.6	-5.01%	49	47	-2.5	-5.25%
4 - Major Industry	5,645	5,527	-117.8	-2.13%	4,752	4,597	-154.9	-3.37%
5 - Light Industry	3,610	3,909	298.5	7.64%	3,159	3,551	392.5	11.05%
6 - Business/ Other	77,649	78,872	1,223.3	1.55%	46,222	47,195	973.6	2.06%
7 - Managed Forest	1,031	944	-86.8	-9.19%	1,031	944	-86.8	-9.19%
8 - Recreational/ Non-Profit	10,979	11,023	43.7	0.40%	989	980	-8.6	-0.88%
9 - Farm	1,321	1,317	-4.6	-0.35%	1,299	1,293	-5.6	-0.43%
TOTAL	**402,968**	**402,397**	**-570.8**	**-0.14%**	**334,464**	**334,022**	**-440.1**	**-0.13%**

*Includes Supplementary and Appeal Board changes up to February 21, 2000.

- **PROPERTY CLASS DISTRIBUTION — 2000 AUTHENTICATED ROLL:**
  In British Columbia, 88 per cent of all properties are classified residential. In 2000, less than one per cent of residential property owners requested a review of their property assessments.

Property Class Distribution — 2000 Authenticated Roll

PROPERTY CLASS	OCCURRENCES	PERCENTAGE
1 - Residential	1,502,005	87.59%
2 - Utility	14,149	0.83%
3 - Unmanaged Forest	762	0.04%
4 - Major Industry	5,940	0.35%
5 - Light Industry	15,398	0.90%
6 - Business/Other	101,381	5.91%
7 - Managed Forest	4,000	0.23%
8 - Recreational/Non-Profit	13,351	0.78%
9 - Farm	57,831	3.37%
TOTAL	**1,714,817**	**100.00%**

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NEW CONSTRUCTION AND DEVELOPMENT: Total taxable value in new construction and development in 2000 was $5.8 billion. This figure was a slight decrease of the 1999 figure of $6.2 billion.

New Construction and Development

PROPERTY CLASS	REGION 1 VANCOUVER ISLAND & NORTHERN BC	REGION 2 LOWER MAINLAND	REGION 3 CARIBOO OKANAGAN & KOOTENAYS	TOTAL 2000	TOTAL 1999
1 - Residential	$676,564,076	$2,789,355,673	$707,775,149	$4,173,694,898	$4,753,300,529
2 - Utilities	$19,493,974	$39,757,194	$44,709,927	$103,961,095	$22,666,367
3 - Unmanaged Forest	$8,048,400	$-2,505,900	$-202,200	$5,340,300	$-8,432,600
4 - Major Industry	$23,434,698	$17,797,600	$-497,331	$40,734,967	$73,050,900
5 - Light Industry	$40,577,931	$296,190,500	$15,567,268	$352,335,699	$117,689,000
6 - Business &/ Other	$205,520,086	$677,053,548	$180,254,058	$1,062,827,692	$1,201,344,619
7 - Managed Forest	$67,620,806	$-2,575,900	$2,335,200	$67,380,106	$25,829,024
8 - Recreational/ Non-Profit	$-5,368,450	$-2,185,100	$828,100	$-6,725,450	$5,129,785
9 - Farm	$-2,935,377	$-2,602,043	$-1,012,926	$-6,550,346	$-721,797
TOTAL	**$1,032,956,144**	**$3,810,285,572**	**$949,757,245**	**$5,792,998,961**	**$6,189,855,827**

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3 - Unmanaged Forest	$8,048,400	$-2,505,900	$-202,200	$5,340,300	$-8,432,600
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CUSTOMER SERVICE: To provide a level of service that exceeds our customers' expectations.

BC Assessment incorporates a number of measures to determine the level of service that it provides its customers. This section highlights some of the initiatives undertaken by BC Assessment in 1999.

In 1999, **Assessment Notices** were mailed out to more than 1.6 million property owners. In each mailing there was an Assessment Notice Insert that provided details on frequently asked questions, and how to request an assessment review. Inserts were translated into nine high-demand languages and provided at area offices and on BC Assessment's web site.

Assessments by address were available in most libraries, municipal halls, government agents and assessment offices for the reference of property owners to compare the value of a property within a neighbourhood.

As well, information was provided in a province-wide news release program that detailed how property owners can ask their assessment offices to provide residential sales information, comparable residential inventory data and an explanation on how the market value of a property owner's home was determined. General information on BC Assessment was also made widely available at **www.bcassessment.bc.ca**

Based on feedback from the non-residential sector, dialogue was improved in what is known as **pre-roll consultation**, where issues and concerns and available data is shared to improve the quality of the assessment. This form of discussion has lessened the conflict and the number of complaints to the Property Assessment Review Panel, saving all concerned time and money.

An example of improved electronic customer service is the **online survey plan** system available on BC Online. This service is a joint partnership between BC Assessment and the Ministry of Attorney General's Land Title Branch. An early review of this service in 1999 indicated people appreciated the revolutionary way survey plans were being stored and distributed. The benefits of electronic transactions to the customer are significant and BC Assessment has had numerous inquiries about the service from realtors, surveyors, lawyers and other Land Title customers.

Requests from local government for **custom reports** continue to increase. In the majority of cases these reports are provided at no cost to local government.

The following are some of the key measures used by BC Assessment on an annual basis.

- **SUMMARY OF COMPLAINTS:** The most important measure of public acceptance of the Assessment Roll is the number of complaints to the Property Assessment Review Panel. There has been a steady decline in the number of complaints and appeals when measured over the last eight years.

COMPLAINTS TO THE PROPERTY ASSESSMENT REVIEW PANEL

Total Public Complaints

	# OF COMPLAINTS	TOTAL PROPERTIES	% COMPLAINED
1993	49,085	1,396,920	3.5%
1994	39,273	1,431,411	2.7%
1995	33,388	1,480,233	2.3%
1996	32,039	1,515,030	2.1%
1997	25,506	1,539,014	1.6%
1998	28,527	1,567,771	1.8%
1999	27,322	1,602,149	1.7%
2000	17,565	1,623,284	1.1%

Residential Property Complaints

	# OF COMPLAINTS	TOTAL PROPERTIES	% COMPLAINED
1993	32,287	1,291,054	2.5%
1994	25,619	1,326,215	1.9%
1995	21,437	1,371,558	1.6%
1996	20,123	1,403,601	1.4%
1997	14,495	1,425,469	1.0%
1998	16,793	1,451,267	1.1%
1999	16,715	1,482,434	1.1%
2000	10,469	1,502,005	0.7%

Business/Other Property Complaints

	# OF COMPLAINTS	TOTAL PROPERTIES	% COMPLAINED
1993	6,440	81,786	7.8%
1994	4,877	83,661	5.8%
1995	5,909	87,432	6.8%
1996	5,589	90,627	6.2%
1997	5,368	93,619	5.7%
1998	5,631	96,801	5.8%
1999	5,579	100,132	5.6%
2000	4,066	101,381	4.0%

• APPEAL STATISTICS 1993 – 2000: At the end of December 1999, BC Assessment produced the 2000 Completed Assessment Roll. The deadline for requesting a review was January 31, 2000. During the six-week period from February 1 to March 15, 2000, the Property Assessment Review Panels heard 17,565 public complaints.

The Authenticated Roll is produced after March 15 and includes the value changes made by the Property Assessment Review Panel (PARP). Appeals from the PARP are heard by the Property Assessment Appeal Board (PAAB). The statistics below summarize results of the appeal.

Appeal Statistics 1993 - 1999

ROLL YEAR	TOTAL ACTUAL VALUE COMPLETED ROLL (MILLIONS)	TOTAL ACTUAL VALUE AUTHENTICATED ROLL (MILLIONS)	PERCENT CHANGE AFTER PARP	TOTAL NET GENERAL VALUE COMPLETED ROLL (MILLIONS)	TOTAL NET GENERAL VALUE AUTHENTICATED ROLL (MILLIONS)	PERCENT CHANGE AFTER PARP	APPEALS TO PAAB*
1993	$306,423	$304,969	-0.47%	$257,860	$256,121	-0.67%	1,701
1994	$343,810	$343,194	-0.18%	$290,818	$290,110	-0.24%	1,976
1995	$373,674	$373,550	-0.03%	$313,670	$312,981	-0.22%	1,286
1996	$384,687	$384,283	-0.11%	$322,034	$321,440	-0.18%	1,238
1997	$395,869	$395,219	-0.16%	$329,297	$328,692	-0.18%	1,072
1998	$407,735	$406,899	-0.21%	$340,068	$339,209	-0.25%	1,555
1999	$403,673	$402,996	-0.17%	$335,203	$334,459	-0.22%	970
2000	$403,223	$402,397	-0.20%	$334,851	$334,022	-0.25%	792

• **PERCENTAGE CHANGE TO GENERAL ASSESSED VALUES:** The following table shows the percentage change to assessed values on the 2000 Assessment Roll due to changes through the 2000 Property Assessment Review Panel. For all jurisdictions, the amount of change was $827.7 million out of a total of $334,851 million (a change of 0.25 per cent).

Percentage Change to General Assessed Values

2000 JURISDICTION TYPE	PERCENTAGE CHANGE
All Jurisdictions	-0.25%
City	-0.25%
District	-0.20%
Town	-0.26%
Village	-1.98%
Rural	-0.21%

• **SERVICES TO FIRST NATIONS:** For the 1999 taxation year BC Assessment provided assessment services on a contract basis to 48 First Nations throughout the province.

FISCAL RESPONSIBILITY: To reduce the average cost of assessment per folio.

Over the next five years the current staff complement will absorb the projected parcel growth of 200,000 folios. BC Assessment is undertaking a number of initiatives to ensure this target is met.

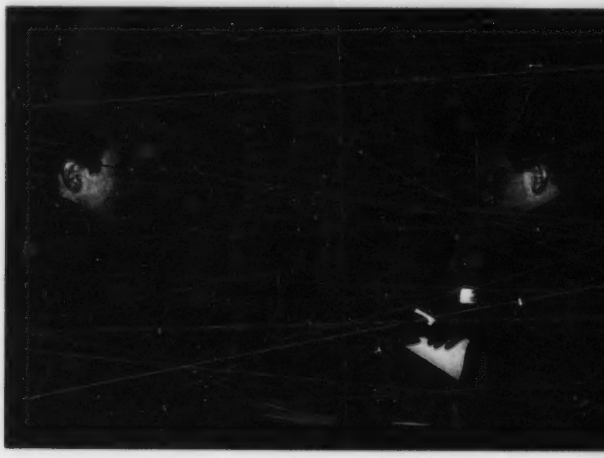
In 1999, BC Assessment undertook an operational review to find new ways to deal with an increased workload. BC Assessment is finding better ways of doing things, freeing up resources, dealing with increased workload and empowering staff to try pilot projects in a number of areas. In the past two decades the volume of folios has increased 48 per cent while the field staff of BC Assessment has decreased by 13 per cent.

BC Assessment and the Property Assessment Appeal Board, appellants, and the Ministry of Municipal Affairs have worked towards the goal of eliminating pre-1998 backlogs while aggressively moving forward to process the 1998 and 1999 appeals. A high level of co-operation demonstrated that hard work can help make new systems run more smoothly.

BC Assessment's operations are financed principally through a province-wide levy on individual properties. Other revenue sources include the sale of products and services.

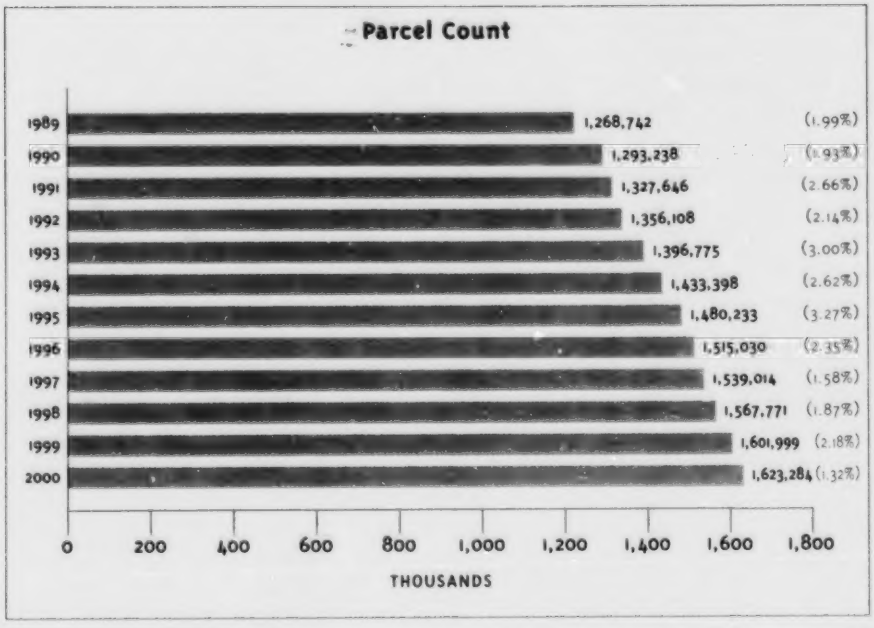
No subsidy or other funding is derived from the general revenue of British Columbia. The 2000 tax levy rates were set so that the average taxpayer in each property class would not have experienced an increase from 1999.

The following outlines the parcel count growth from 1989 - 2000.



- **PARCEL COUNT:** In 2000, BC Assessment issued assessment notices for 1,623,284 properties in British Columbia – 21,135 more than in 1999. This parcel increase of 1.32 per cent is the smallest increase in over ten years.

  Over the previous ten years, the number of parcels (properties) has increased an average of 2.30 per cent in the province. This equates to adding a community the size of Kelowna or Coquitlam to the assessment base annually.



HUMAN RESOURCE LEADERSHIP: To foster a climate that encourages personal growth, continuing corporate success, workforce diversity and commitment to our shared vision.

BC Assessment is getting ready for its future by undertaking the numerous Human Resources initiatives.

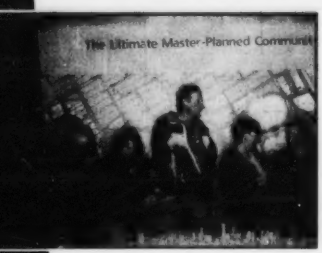
The Information Age requires a new approach to getting the job done. Recognizing this, BC Assessment has embarked on a staff initiative of empowerment, partnering and innovation.

In 1999, BC Assessment developed a comprehensive training plan which supports the organization's strategic and information technology needs for our major work groups – appraisers, supervisory appraisers, managers, assessment clerks and office supervisors.

BC Assessment may be one of the smaller Crown corporations in the province but it hires a large number of students each year. The Student/Youth Program provides young people with valuable work experience and gives BC Assessment the opportunity to help develop future professionals in their chosen field.

There are currently 685 permanent employees at BC Assessment. In 1999, 71 student/youths were hired (38 appraisal students and 33 clerical students). BC Assessment will continue to give young people the opportunity to learn new skills and put into practice the theory they have been studying at colleges and universities in British Columbia.

PARTNERSHIP OPPORTUNITIES: To develop strategic alliances that use our unique information, skills, systems, and data for the benefit of the communities we serve, while enhancing our core function.



BC Assessment enjoys many mutually-beneficial partnership relationships at both the local area office and head office levels. Initiatives were undertaken to develop and strengthen and expand relations with local government and First Nations.

BC Assessment gauges the level of satisfaction with BC Assessment's products and service and uses customer service surveys to measure its effectiveness and the potential for new products and services. An example of this is the **Local Government Needs Survey** carried out in 1999.

BC Assessment has long enjoyed a favourable partnership with elected local government leaders, through the Union of British Columbia Municipalities and with appointed officials in local government through the Municipal Officers' Association.

BC Assessment is formally partnering with the Ministry of Municipal Affairs, Local Government Institute, University of Victoria, Municipal Finance Authority, Municipal Insurance Association of BC, Union of BC Municipalities, and the Municipal Officers' Association of British Columbia to help establish **CivicInfo BC** – the Local Government Information Sharing project.

In 1999 BC Assessment was a sponsor of the **World Valuation Congress** and in 1999 BC Assessment staff along with Public Works Canada prepared for the April 2000 conference of the **Commonwealth Heads of Valuation Agencies** held in Vancouver.

Relations with First Nations continued to strengthen. BC Assessment worked with the **Indian Taxation Advisory Board** and on a contractual basis served more First Nations with assessment services for First Nations property taxation.

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY:

To help strengthen the communities we serve and to protect the natural environment of British Columbia.

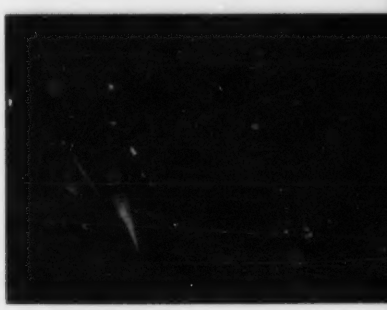
BC Assessment is committed to social and environmental responsibility and is in the process of developing performance indicators, social audit techniques and target areas to demonstrate that we are on the road to becoming an excellent organization, not just in valuation, but by all measures. The credibility and partnership relationships that we enjoy in our communities has been built on trust, openness and quality of work.

In 1999, BC Assessment celebrated 25 years of serving communities in British Columbia. It participated in a number of events including tree planting, open houses, and community discussions. Its employees also participated in numerous charity, volunteer and commendable activities that benefited their communities and the environment.

In 1999 BC Assessment received a **United Way** Award for fundraising. As well, BC Assessment participated in the United Way loaned representative program.

BC Assessment also received a **Multiculturalism Award** for "corporate communications initiatives in serving a culturally-diverse British Columbia as exemplified by internal and external communications initiatives including community outreach initiatives." This award was one of eight presented to Ministries and Crown Corporations by the Deputy Attorney General.

In 2000, restructuring will define how social and environmental activities can be defined, initiated and reported on.



AUDITED FINANCIAL STATEMENTS OF
BRITISH COLUMBIA ASSESSMENT AUTHORITY
YEAR ENDED DECEMBER 31, 1999

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF MANAGEMENT RESPONSIBILITY

The financial statements of the British Columbia Assessment Authority ("BC Assessment") for the year ended December 31, 1999, have been prepared by management in accordance with generally accepted accounting principles consistently applied and appropriate in the circumstances. The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized in the notes to financial statements. The Auditor General of British Columbia, the external auditor of BC Assessment, has performed an independent audit of the financial statements of BC Assessment in accordance with generally accepted auditing standards. The Auditor's Report outlines the scope of this independent audit and his opinion on the financial statements of BC Assessment.

Management depends upon a system of internal accounting controls that provides reasonable assurance, on a cost-effective basis, that the financial information is reliable and accurate. This system, which includes formal written policies and procedures, is monitored through the performance of an internal audit program. Internal audit independently evaluates the effectiveness of internal controls and reports findings to management.

The Audit and Finance Committee of the Board meets periodically with management and the external auditors.

Doug Rundell
Chief Executive Officer
Assessment Commissioner

Connie Hughes
Executive Director
Corporate Services

Report of the Auditor General of British Columbia

To the Board of Directors of the British Columbia Assessment Authority, and

To the Minister of Municipal Affairs, Province of British Columbia:

I have audited the balance sheet of the *British Columbia Assessment Authority* as at December 31, 1999 and the statements of revenue, expenditure and equity and cash flows for the year then ended. These financial statements are the responsibility of BC Assessment's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the *British Columbia Assessment Authority* as at December 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Wayne Strelioff

Victoria, British Columbia
March 7, 2000

Wayne Strelioff, CA
Auditor General

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Balance Sheet

December 31, 1999, with comparative figures for 1998

	1999	1998
Assets		
Current assets:		
Cash and temporary investments	$ 9,743,105	$ 9,779,419
Accounts receivable	2,080,578	1,105,069
Prepaid expenses	131,644	99,292
	11,955,327	10,983,780
Capital assets (note 2)	5,825,673	4,570,616
	$ 17,781,000	$ 15,554,396
Liabilities and Equity		
Current liabilities:		
Accounts payable and accrued liabilities	$ 5,979,059	$ 5,648,328
Current portion of long-term liabilities	44,233	25,420
	6,023,292	5,673,748
Long-term liabilities - employees' past benefits (note 3)	229,509	286,369
	6,252,801	5,960,117
Equity:		
Equity in capital assets	5,825,673	4,570,616
Equity from operations	5,702,526	5,023,663
	11,528,199	9,594,279
	$ 17,781,000	$ 15,554,396

See accompanying notes to financial statements.

On Behalf of the Board:

Director

Director

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Statement of Revenue, Expenditure and Equity

Year ended December 31, 1999, with comparative figures for 1998

	1999	1998
Revenue:		
Tax levies (note 4)	$ 60,366,180	$ 59,375,849
Other (note 5)	3,744,361	2,620,920
Interest	532,173	518,270
	64,642,714	62,515,039
Expenditure:		
Salaries and benefits (note 6)	41,762,145	41,855,767
Professional and special services (note 7)	5,403,424	5,394,537
Office accommodation	4,570,173	4,605,198
Office	3,489,894	3,262,256
Appeal costs (note 8)	2,705,000	2,250,000
Travel	2,667,590	2,461,931
Interest (note 9)	241,412	248,758
Directors' fees and expenses	150,843	144,413
Amortization	1,718,313	1,574,434
	62,708,794	61,797,294
Excess of revenue over expenditure for the year	1,933,920	717,745
Equity, beginning of the year	9,594,279	8,876,534
Equity, end of the year	$ 11,528,199	$ 9,594,279

See accompanying notes to financial statements.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Statement of Cash Flows

Year ended December 31, 1999, with comparative figures for 1998

	1999	1998
Cash provided by (used in):		
Operations:		
Excess of revenue over expenditure for the year	$ 1,933,920	$ 717,745
Items not involving cash:		
Amortization	1,718,313	1,574,434
Loss on disposal of capital assets	134,005	83,005
Decrease (increase) in employees' past benefits	(38,047)	3,651
Changes in non-cash operating working capital	(677,130)	498,759
	3,071,061	2,877,594
Investing:		
Acquisition of capital assets	(3,149,286)	(1,540,805)
Proceeds on disposal of capital assets	41,911	62,817
	(3,107,375)	(1,477,988)
Increase (decrease) in cash position	(36,314)	1,399,606
Cash and temporary investments, beginning of year	9,779,419	8,379,813
Cash and temporary investments, end of year	$ 9,743,105	$ 9,779,419

See accompanying notes to financial statements.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

The British Columbia Assessment Authority ("BC Assessment") was established in 1974 by the Province of British Columbia with the enactment of the Assessment Authority Act. The purpose of BC Assessment is to establish and maintain assessments that are uniform in the whole of the province in accordance with the Assessment Act.

1. Significant accounting policies:

The financial statements of BC Assessment have been prepared by management in accordance with generally accepted accounting principles. The following is a summary of the significant accounting policies used in the preparation of these financial statements.

(a) Capital assets:

Capital assets are carried at cost less accumulated amortization. The annual rates and basis used to compute amortization are as follows:

Asset	Basis	Rate
Buildings	straight-line	5%
Furniture and equipment	straight-line	20%
Motor vehicles	straight-line	20%

(b) Revenue:

Tax levy revenue is recognized when taxes are collected by the municipality or the Minister of Finance and Corporate Relations, at which time they become due to BC Assessment. The basis of recognition of tax levy revenue is consistent with the provisions of subsection 20(3) of the Assessment Authority Act.

(c) Temporary investments:

Temporary investments are recorded at the lower of cost and market value.

(d) Measurement uncertainty:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the year. Items requiring the use of significant estimates include certain revenues and various expenditure accruals. Actual results could differ from these estimates.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

2. Capital assets:

	Cost	Accumulated amortization	1999 Net book value	1998 Net book value
Land	$ 445,726	$ -	$ 445,726	$ 440,806
Buildings	2,179,422	563,000	1,616,422	1,081,143
Furniture and equipment	12,897,125	9,739,348	3,157,777	2,705,798
Motor vehicles	1,797,297	1,191,549	605,748	342,869
	$ 17,319,570	$ 11,493,897	$ 5,825,673	$ 4,570,616

3. Employees' past benefits:

At the time of the formation of the British Columbia Assessment Authority, BC Assessment negotiated an agreement with those designated employees whose previous working agreements contained clauses that called for payment of certain benefits upon death, retirement or termination of employment. The benefits under the agreement are recognized as a long-term liability, with an amount equal to payments due within the immediate twelve months following the statement date segregated and recognized as a current liability. Adjustments to the liability resulting from changes in salary rates are charged to the current year. Payments of benefits are treated as a reduction of the liability.

4. Tax levies:

BC Assessment, by by-law and subject to the prior approval of the Lieutenant Governor in Council, each year imposes and levies a tax upon all taxable property in the province, except on the property of the British Columbia Hydro and Power Authority. A copy of this by-law is forwarded to the Tax Collector of every municipality in the province and to the Surveyor of Taxes in order that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance and Corporate Relations constitute BC Assessment's tax levies revenue.

Under subsection 17(2) of the Assessment Authority Act, BC Assessment's annual tax levies are to be at rates sufficient to maintain the operating fund. The operating fund is defined under subsections 17(1) and 17(8) as the total amount required to meet the annual operating and capital expenses of BC Assessment and the costs of complaints and appeals to the property assessment review panels and the property assessment appeal board.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

4. Tax levies (continued):

Based on the foregoing, there was levied on all taxable property in the province, except on the property of the British Columbia Hydro and Power Authority, a tax on each class of property at a rate as set out below:

Class of property prescribed under subsection 19(14) of the Assessment Act (BC Reg. 438/81)	Rate of tax applied against each $1,000 of net taxable value of property 1999	1998
1 - Residential	.1247	.1202
2 - Utilities	.5936	.5782
3 - Unmanaged Forest Land	.3392	.4075
4 - Major Industry	.7145	.7008
5 - Light Industry	.3753	.3762
6 - Business and Other	.3604	.3630
7 - Managed Forest Land	.3604	.3618
8 - Recreational Property/Non-profit Organization	.1409	.1406
9 - Farm	.1721	.1731

5. Other revenue:

	1999	1998
Marketing services	$ 2,556,772	$ 2,644,512
Receipts on demutualization of insurance and benefits carrier	1,068,955	-
Land titles plans on-line	204,333	-
Miscellaneous	48,306	59,413
Loss on disposal of capital assets	(134,005)	(83,005)
	$ 3,744,361	$ 2,620,920

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

6. Salaries and benefits:

	1999	1998
Salaries	$ 35,443,901	$ 34,711,378
Benefits	7,435,927	7,477,413
Public Service Pension Plan rebate	(1,117,683)	(333,024)
	$ 41,762,145	$ 41,855,767

The Public Service Pension Plan rebate reflects the amortization of the surplus position attributable to BC Assessment based on actuarial valuations.

7. Professional and special services:

	1999	1998
Legal and expert witness fees	$ 1,147,303	$ 970,735
Education	623,920	528,681
Service bureau	2,229,543	2,314,059
Consulting	497,463	388,737
Online Survey Plan Project	-	493,021
Other	905,195	699,304
	$ 5,403,424	$ 5,394,537

8. Appeal costs:

Beginning April 1, 1997, section 17 of the Assessment Authority Act requires BC Assessment to pay the amount required and requisitioned by the Minister of Municipal Affairs to cover the anticipated costs of appeals to the Property Assessment Review Panel and the Property Assessment Appeal Board. Under subsection 17(6), the amount requisitioned is paid to the government in quarterly instalments. Subsection 17(7) allows for the final instalment of the government's fiscal year to be adjusted to reflect the actual costs to the government of the appeals. For 1999, the actual costs of the appeals are not expected to differ materially from the amounts requisitioned.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

9. Financing:

Under subsection 20(5) of the Assessment Authority Act, BC Assessment may, "until receipt of the proceeds of the taxes...borrow an amount not exceeding the proceeds of the taxes...and the loan must be repaid from the proceeds of the taxes".

The maximum borrowings by BC Assessment during 1999 were $23,787,600 (1998: $23,903,136).

10. Commitments:

BC Assessment is committed to make the following payments under operating leases and contracts for periods of more than one year:

	Premises leases	Other contracts
2000	$ 3,765,883	$ 1,630,000
2001	3,595,666	960,000
2002	2,695,271	-
2003	2,440,549	-
2004-2010	7,027,195	-
	$19,524,564	$ 2,590,000

11. Pension liability:

BC Assessment and its employees contribute to the Public Service Pension Plan in accordance with the Pension (Public Service) Act. The Superannuation Commission of the Province of British Columbia administers the Plan, including the payment of pension benefits on behalf of employers and employees to whom the Act applies. The Plan is a defined benefit pension plan. The financial position of the Plan is described in the financial statements of the Plan included in the Public Accounts of the Province of British Columbia. The province has statutory responsibility for any unfunded liability. The most recent actuarial valuation (March 31, 1999) has determined the Plan is in a surplus position.

BRITISH COLUMBIA ASSESSMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 1999

12. Related party transactions:

In the normal course of operations, BC Assessment entered into transactions with the province and certain Crown corporations, predominantly at prevailing market prices and credit terms.

The Ministry of Finance and Corporate Relations acts as fiscal agent of BC Assessment. Through this agreement, BC Assessment received interest revenue of $450,221 (1998: $461,471) on temporary investments, and paid interest charges of $236,160 (1998: $243,132).

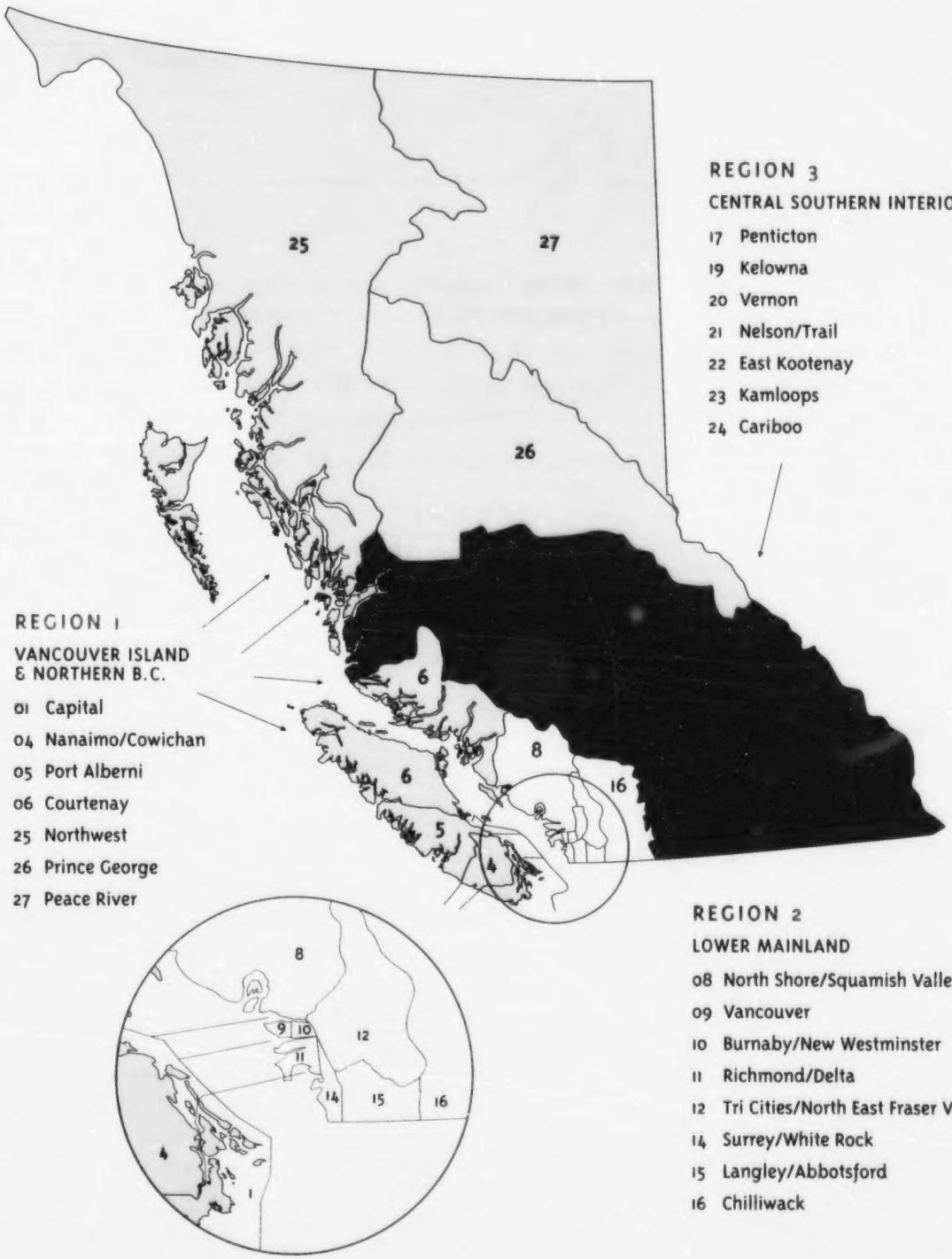
The statement of revenue, expenditure and equity includes the following transactions with related parties:

	1999	1998
Other revenue	$ 2,007,499	$ 1,942,507
Payments for:		
Computing services	468,420	596,486
Office accommodation	33,219	267,370
Ministry of Municipal Affairs - appeal costs	2,705,000	2,250,000
Professional services	22,248	24,543

Balances at the end of the year with related parties were:

	1999	1998
Temporary investments	$ 9,806,148	$ 9,739,341
Accounts receivable	183,919	171,548
Accounts payable	124,247	158,424

BRITISH COLUMBIA ASSESSMENT AREAS



REGION 1
VANCOUVER ISLAND & NORTHERN B.C.

01 Capital
04 Nanaimo/Cowichan
05 Port Alberni
06 Courtenay
25 Northwest
26 Prince George
27 Peace River

REGION 3
CENTRAL SOUTHERN INTERIOR

17 Penticton
19 Kelowna
20 Vernon
21 Nelson/Trail
22 East Kootenay
23 Kamloops
24 Cariboo

REGION 2
LOWER MAINLAND

08 North Shore/Squamish Valley
09 Vancouver
10 Burnaby/New Westminster
11 Richmond/Delta
12 Tri Cities/North East Fraser Valley
14 Surrey/White Rock
15 Langley/Abbotsford
16 Chilliwack

ASSESSMENT OFFICES

Office		Area Assessor	Telephone
01	Capital	Dave Hitchcock	(250) 479-7131
04	Nanaimo/Cowichan	Peter Bretherton	(250) 753-6621
05	Port Alberni	Bill Barnes	(250) 724-3271
06	Courtenay	Bruce Turner	(250) 338-6511
08	North Shore/ Squamish Valley	Calvin Smyth	(604) 984-9751
09	Vancouver	David Highfield	(604) 739-8588
10	Burnaby/ New Westminster	Robert Metcalf	(604) 294-6441
11	Richmond/Delta	Larry Quayle	(604) 946-1341
12	TriCities/North East Fraser Valley	Allan Didrikson	(604) 465-7343
14	Surrey/White Rock	Don Hubbard	(604) 584-1321
15	Langley/Abbotsford	Wes Colbert	(604) 850-5900
16	Chilliwack	John Yannacopoulos	(604) 792-3385
17	Penticton	Dave Heidt	(250) 492-5740
19	Kelowna	Joe Farkas	(250) 763-8300
20	Vernon	Jim Inverarity	(250) 545-2171
21	Nelson/Trail	John Collins	(250) 352-5581
22	East Kootenay	Jim Norton	(250) 426-8901
23	Kamloops	Bruce Tasaka	(250) 376-6281
24	Cariboo/ Quesnel	Gordon Stadel	(250) 392-2996 (250) 992-7214
25	Northwest/ Prince Rupert	Tom Protheroe	(250) 638-1116 (250) 624-9607
26	Prince George	Val Drebet	(250) 562-7215
27	Peace River	Brian Hawkins	(250) 782-8515

DIRECTORY

Head Office

Office Address
1537 Hillside Avenue
Victoria, BC V8T 4Y2

Telephone: (250) 595-6211
Fax: (250) 595-6222

Chief Executive Officer and Assessment Commissioner	Doug Rundell
Executive Director - Corporate Services	Connie Hughes
Executive Director - Assessment (Valuation Support) (Region 1)	Ed Norman
Executive Director - Assessment (Valuation Policy) (Region 2)	John Robinson
Executive Director - Assessment (Standards) (Region 3)	Stewart Wells
Executive Director – Marketing and Development	Daryl Hayward
Corporate Secretary & Executive Assistant	Kevin Burr
Director – Communications	Nigel Atkin
Director – Marketing	Brian White

BRITISH COLUMBIA CATALOGUING IN PUBLICATION DATA

British Columbia Assessment Authority

- Annual Report. — St. (1974); 1975-Annual.
- Title from cover
- First report covers period, July 2 to Dec. 31, 1974
- ISSN 0383-5049 = Annual Report - British Columbia Assessment Authority

1. British Columbia Assessment Authority - Periodicals.
2. Real property tax - British Columbia - Periodicals.
3. Tax Assessment - British Columbia - Periodicals

- 1. Title.
- HJ4293.B7B74
- 354.7110072'421'05
- Rev. Dec. 1999

www.bcassessment.bc.ca

Head Office

Office Address
1537 Hillside Avenue
Victoria, BC V8T 4Y2

Telephone: (250) 595-6211
Fax: (250) 595-6222